

**HIGHLINE SCHOOL DISTRICT No. 401**  
**King County, Washington**  
**September 1, 1994 Through August 31, 1995**

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**Schedule Of Findings**

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1. District Officials Should Strengthen The Administrative Controls Over Staff Mix Recording And Reporting

Our audit of the district's staff mix reporting system noted district officials inaccurately recorded and reported employee academic credits to the Superintendent of Public Instruction (SPI) for three of fifteen certificated staff initially reviewed. A further review by district officials of all certificated staff with master's degrees revealed forty-one additional staff for which academic credits were inaccurately recorded and reported. SPI uses staff mix information as a major component in determining the district apportionment funding.

*Washington Administrative Code* (WAC) 392-121-200 through 392-121-299 establishes the guidelines for reporting accurate staff mix information.

WAC 393-121-270 states in part:

Each basic education certificated instructional employee shall be placed on LEAP salary allocation documents based on the employee's years of experience, highest degree level, and total eligible credits as defined in this chapter . . . .

The inaccuracies occurred primarily as a result of a misunderstanding of how to post credits for staff with master's degrees. Some inaccuracies also occurred as a result of incomplete or miscounting of credits.

When district officials record and report inaccurate academic credits, the apportionment awards may be distorted, resulting in potential over or underpayments from the state.

We recommended district officials:

- a. Strengthen the controls over the staff mix system so all pertinent information will be accurately recorded and reported to SPI.
- b. Resolve and correct the differences noted in the forty-four employee files.
- c. Begin a systematic review of all permanent employee files to identify and resolve any cumulative errors from prior years.